



Trustees' Financial Summary

FY2006-07

Submit ID: 0137-01334515

08 Chouteau County
0137 Big Sandy Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Ruth Kulbeck

Phone #: (406) 378-2502

(Signature)

(Date)

Chair, Board of Trustees Keith Danreuther

(Signature)

(Date)

County Superintendent Larry Stollfuss

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY07 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
012	Title I, Part A, Improving Basic Programs	FEDERAL	0801373107	84.010A
124	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371406	84.367
125	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0801371407	84.367
127	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	5358A064993	84.358A
129	Title II, Part D, Ed Technology	FEDERAL	0801376006	84.318
130	Title II, Part D, Ed Technology	FEDERAL	0801376007	84.318
132	Title IV, Part A, Safe & Drug-Free	FEDERAL	0801371607	84.186A
133	State OTO Indian Education for All	STATE	STATE	state
134	Title V, Part A, Innovative Programs	FEDERAL	0801373906	84.298
135	Title V, Part A, Innovative Programs	FEDERAL	0801373907	84.298
136	State OTO Capital Investment & Deferred Maint	STATE	STATE	
137	State OTO Indian Education for All	STATE	STATE	state



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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	80,662.18	26,651.54	223,165.75	969.15
02	Taxes Receivable - Real and Personal (120-149)	18,802.61	3,427.26	1,798.49	
03	Taxes Receivable - Protested (150-159)	8,089.16	1,612.02	879.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				62.10
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	107,553.95	31,690.82	225,843.41	1,031.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	26,891.77	5,039.28	2,677.66	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	26,891.77	5,039.28	2,677.66	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	80,662.18	26,651.54	223,165.75	1,031.25
52	TOTAL FUND BALANCE/EQUITY	80,662.18	26,651.54	223,165.75	1,031.25
53	TOTAL LIABILITIES AND FUND BALANCE	107,553.95	31,690.82	225,843.41	1,031.25



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,785.30	22,723.91	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,785.30	22,723.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			6,906.91	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			6,906.91	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		44,785.30	15,817.00	
52	TOTAL FUND BALANCE/EQUITY		44,785.30	15,817.00	
53	TOTAL LIABILITIES AND FUND BALANCE		44,785.30	22,723.91	



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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,669.85	7,637.07		
02	Taxes Receivable - Real and Personal (120-149)	731.70			
03	Taxes Receivable - Protested (150-159)	381.18			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,782.73	7,637.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	1,112.88			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,112.88			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	13,669.85	7,637.07		
52	TOTAL FUND BALANCE/EQUITY	13,669.85	7,637.07		
53	TOTAL LIABILITIES AND FUND BALANCE	14,782.73	7,637.07		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,868.71			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	14,868.71			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	14,868.71			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	14,868.71			
53	TOTAL LIABILITIES AND FUND BALANCE	14,868.71			



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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
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25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
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25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	304,967.58	310,841.56
1113 District Levy - Heavy Motor Vehicles	21.66	12.05
1190 Penalties and Interest on Taxes	2,967.25	4,042.81
1510 Interest Earnings	708.64	1,675.36
1900 Other Revenue from Local Sources	0.00	262.64
3110 Direct State Aid	266,386.83	249,478.52
3111 Quality Educator	0.00	24,554.00
3112 At Risk Student	0.00	3,846.71
3113 Indian Education For All	0.00	2,019.60
3114 American Indian Achievement Gap	0.00	800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	17,569.91	13,185.44
3440 State HB20/SB417 Prop Tax Reimb	6,995.02	4,728.98
3444 State School Block Grant	75,590.47	76,164.96
3460 Montana Oil and Gas Tax	8,836.79	5,723.02

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

684,044.15 697,335.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	290,308.61	315,703.15
2XX Personal Services - Employee Benefits	49,812.95	53,800.84
4XX Purchased Property Services	1,450.46	1,337.52
5XX Other Purchased Services	701.38	849.70
6XX Supplies and Materials	15,682.73	28,733.66
810 Dues and Fees	3,048.10	387.41
21XX Support Services - Students		
6XX Supplies and Materials	2,886.13	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.00	3,294.88
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,983.27	21,712.00
3XX Purchased Professional and Technical Services	2,311.87	2,892.50
5XX Other Purchased Services	2,591.26	2,397.13
6XX Supplies and Materials	2,352.60	5,617.78
810 Dues and Fees	3,287.40	3,831.13
24XX Support Services - School Administration		
1XX Personal Services - Salaries	41,124.61	32,920.63
5XX Other Purchased Services	110.80	0.00



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	777.98	451.25
		810	Dues and Fees	14.00	0.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	13,485.40	19,046.03
		2XX	Personal Services - Employee Benefits	12,000.00	12,000.00
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	41,244.41	40,668.60
		3XX	Purchased Professional and Technical Services	30.00	1,428.00
		4XX	Purchased Property Services	64,963.81	54,657.57
		5XX	Other Purchased Services	5,089.00	5,800.50
		6XX	Supplies and Materials	12,361.37	15,767.37
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,457.99	28,053.57
		5XX	Other Purchased Services	237.74	65.00
		6XX	Supplies and Materials	782.57	297.18
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	1,434.05	1,450.30
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		6XX	Supplies and Materials	171.16	56.05
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,536.20	2,685.81
		5XX	Other Purchased Services	5,448.60	4,816.19
		6XX	Supplies and Materials	53.40	55.92
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	7,798.38	10,191.76
		5XX	Other Purchased Services	3,937.65	4,206.30
		6XX	Supplies and Materials	79.80	258.29
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	9,491.52	4,859.03
		4XX	Purchased Property Services	0.00	473.33
		6XX	Supplies and Materials	26,806.94	26,302.36



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	1,523.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	677,377.94	707,068.74

Schedule of Changes Worksheet

Beginning Fund Balance	90,395.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	697,335.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	707,068.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,662.18	(5)



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10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2006 Value	2007 Value
1110	District Tax Levy	58,916.42	61,690.19
1113	District Levy - Heavy Motor Vehicles	4.28	2.41
1190	Penalties and Interest on Taxes	334.67	619.39
1510	Interest Earnings	78.96	276.84
2220	County On-Schedule Trans Reimb	34,876.36	35,244.48
3210	State On-Schedule Trans Reimb	30,415.96	33,593.02
3440	State HB20/SB417 Prop Tax Reimb	1,422.97	968.46
3444	State School Block Grant	2,254.77	2,271.91
3460	Montana Oil and Gas Tax	1,598.61	1,139.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129,903.00	135,805.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2006 Value	2007 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	41,838.20	36,864.56
2XX	Personal Services - Employee Benefits	22,910.60	18,135.69
4XX	Purchased Property Services	10,678.66	9,008.41
5XX	Other Purchased Services	45,256.37	49,892.61
6XX	Supplies and Materials	12,413.18	13,132.02
810	Dues and Fees	124.80	0.00
8XX	Other Expenditures	0.00	444.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		133,221.81	127,477.84



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10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						18,323.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						135,805.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						127,477.84	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26,651.54	(5)



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11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	38,396.07	29,789.77
1113 District Levy - Heavy Motor Vehicles	2.73	1.13
1190 Penalties and Interest on Taxes	312.19	440.02
1510 Interest Earnings	3,570.80	6,920.03
3440 State HB20/SB417 Prop Tax Reimb	695.21	379.13
3460 Montana Oil and Gas Tax	1,157.32	640.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	44,134.32	38,170.68

Schedule of Changes Worksheet

Beginning Fund Balance	184,995.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,170.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	223,165.75	(5)



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12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	13.11	20.05
1611 National School Lunch Program	28,815.94	29,181.57
1632 Daily Adult Sales	0.00	2,617.00
3220 State Food Services Match	319.13	613.89
4550 Federal Child Nutrition	27,704.23	34,165.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	56,852.41	66,598.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	31,137.68	39,674.67
4XX Purchased Property Services	360.00	324.20
5XX Other Purchased Services	1,835.83	1,455.95
6XX Supplies and Materials	23,066.98	23,966.35
8XX Other Expenditures	1,070.09	170.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,470.58	65,591.17

Schedule of Changes Worksheet

Beginning Fund Balance	23.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,598.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,591.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		1,031.25 (5)



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14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	1,087.46	1,492.03
2240 County Retirement Distribution	68,954.20	73,268.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	70,041.66	74,760.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	44,125.41	47,728.08
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1,976.05	1,622.08
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	5,913.08	4,771.53
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	1,813.47	2,522.27
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	5,316.36	5,433.61
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,634.18	4,632.98
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,829.24	4,059.48
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	216.32	393.29
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	827.58	1,186.85
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	4,654.65	5,106.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	74,306.34	77,456.73



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14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					47,481.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					74,760.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					77,456.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,785.30	(5)



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15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2007 Value
012 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	45,480.49
124 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,284.82
125 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	7,676.39
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	23,795.00
129 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	1,635.00
130 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	735.20
132 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	1,653.00
133 State OTO Indian Education for All	
3650 OTO Indian Education for All	4,713.42
134 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	1,078.00
135 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	533.00
136 State OTO Capital Investment & Deferred Maint	
3640 OTO Weatherization & Deferred Maintenance	16,147.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	109,731.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value
012 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	39,557.90
2XX Personal Services - Employee Benefits	4,959.83
6XX Supplies and Materials	962.76
012 Subtotal	45,480.49



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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value
124 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	4,509.77
2XX Personal Services - Employee Benefits	681.90
5XX Other Purchased Services	1,093.15
	6,284.82
124 Subtotal	6,284.82
125 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	122.54
2XX Personal Services - Employee Benefits	18.53
3XX Purchased Professional and Technical Services	23.00
5XX Other Purchased Services	2,179.77
810 Dues and Fees	5,332.55
	7,676.39
125 Subtotal	7,676.39
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	19,939.10
2XX Personal Services - Employee Benefits	3,069.21
6XX Supplies and Materials	786.69
	23,795.00
127 Subtotal	23,795.00
129 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
5XX Other Purchased Services	213.60
6XX Supplies and Materials	626.40
8XX Other Expenditures	795.00
	1,635.00
129 Subtotal	1,635.00



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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2007 Value
130 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	638.64
2XX Personal Services - Employee Benefits	96.56
	735.20
130 Subtotal	735.20
132 Title IV, Part A, Safe & Drug-Free	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
3XX Purchased Professional and Technical Services	495.00
6XX Supplies and Materials	1,158.00
	1,653.00
132 Subtotal	1,653.00
134 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	1,078.00
	1,078.00
135 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	463.00
2XX Personal Services - Employee Benefits	70.00
	533.00
135 Subtotal	533.00
136 State OTO Capital Investment & Deferred Maint	
364 State One Time Only (OTO) Weatherization/Deferred Mai	
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	5,043.42
	5,043.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 93,914.32



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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,731.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					93,914.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,817.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
012 Title I, Part A, Improving Basic Programs	45,480.49	45,480.49	0.00
124 Title II, Part A, Teacher/Principal Train/Recruit	6,284.82	6,284.82	0.00
125 Title II, Part A, Teacher/Principal Train/Recruit	7,676.39	7,676.39	0.00
127 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	23,795.00	23,795.00	0.00
129 Title II, Part D, Ed Technology	1,635.00	1,635.00	0.00
130 Title II, Part D, Ed Technology	735.20	735.20	0.00
132 Title IV, Part A, Safe & Drug-Free	1,653.00	1,653.00	0.00
133 State OTO Indian Education for All	4,713.42	0.00	4,713.42
134 Title V, Part A, Innovative Programs	1,078.00	1,078.00	0.00
135 Title V, Part A, Innovative Programs	533.00	533.00	0.00
136 State OTO Capital Investment & Deferred Maint	16,147.00	5,043.42	11,103.58
Total	<u>109,731.32</u>	<u>93,914.32</u>	<u>15,817.00</u>



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19 - Non-Operating Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1900 Other Revenue from Local Sources	95.64	0.00
3440 State HB20/SB417 Prop Tax Reimb	57.95	0.00
9710 Residual Equity Transfers In	1,523.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,677.39	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
5XX Other Purchased Services	9.00	0.00
8XX Other Expenditures	13.35	0.00
25XX Support Services - Business		
1XX Personal Services - Salaries	837.00	0.00
2XX Personal Services - Employee Benefits	128.68	0.00
3XX Purchased Professional and Technical Services	576.72	0.00
6XX Supplies and Materials	74.58	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	331.20	0.00
5XX Other Purchased Services	405.93	0.00
999 Undistributed		
62XX Resources Transferred to Other School Districts or Cooper		
920 Resources Transferred to Other School Districts or Cooper	3,534.19	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,910.65	0.00



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19 - Non-Operating Fund

Schedule of Changes Worksheet

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1110 District Tax Levy	13,578.79	14,130.09
1113 District Levy - Heavy Motor Vehicles	1.05	0.56
1190 Penalties and Interest on Taxes	20.20	90.47
1510 Interest Earnings	176.15	388.96
3281 State Technology Aid	3,668.18	3,240.01
3440 State HB20/SB417 Prop Tax Reimb	205.14	135.65
3460 Montana Oil and Gas Tax	249.25	270.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,898.76	18,256.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,890.00	0.00
4XX Purchased Property Services	0.00	2,819.75
6XX Supplies and Materials	5,167.06	11,118.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	10,057.06	13,937.83

Schedule of Changes Worksheet

Beginning Fund Balance	9,351.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,256.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,937.83	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,669.85	(5)



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29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	120.93	178.82
3445 State Combined Fund School Block Grant	3,296.77	3,321.83
5700 Resources Transferred from Other School Districts or Cooperatives	3,534.18	56.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	6,951.88	3,556.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,700.00	0.00
4XX Purchased Property Services	3,194.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,894.62	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	4,080.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,556.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,637.07	(5)



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60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2006 Value	2007 Value
1510 Interest Earnings	434.94	608.80
5200 Sale or Compensation for Loss of Assets	100.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	534.94	608.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2006 Value	2007 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
8XX Other Expenditures	0.00	2,379.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	2,379.17

Schedule of Changes Worksheet

Beginning Fund Balance	16,639.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	608.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,379.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,868.71	(5)



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Fund	Account	Description	2006 Value	2007 Value
XX	210 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX	112 Certified Teacher Staff Salaries	16,144.20	17,388.53
XX	39X 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX	112 Certified Teacher Staff Salaries	341,617.96	309,476.91
XX	XXX 1XXX	640 Textbooks and Other Printed Materials - No On-line Ser	8,194.62	11,752.01
XX	XXX 1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX	41X Energy Utility Services	42,997.27	43,133.64
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	13,185.44
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	13,185.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,394.84
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,986.94
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	29,866.05
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding in FY2009 Maximum Budget: 100%



Trustees' Financial Summary

FY2006-07

Submit ID: 0137-01334515

08 Chouteau County

0137 Big Sandy Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	28,053.57	0.00	0.00	0.00	
280	1XXX	2XX	0.00	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	65.00	0.00	0.00	0.00	
280	1XXX	6XX	297.18	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	1,450.30	0.00	0.00	0.00	
Totals			29,866.05	0.00	0.00	0.00	29,866.05



Trustees' Financial Summary

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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY07.*



Trustees' Financial Summary

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Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	31,985.50	0.00	0.00	0.00	31,985.50
Buildings	1,750,834.00	0.00	0.00	0.00	1,750,834.00
Machinery And Equipment	283,148.79	0.00	0.00	0.00	283,148.79
Totals at historical cost	2,065,968.29	0.00	0.00	0.00	2,065,968.29
Less Accumulated depreciation for:					
Improvement Accum	1,606,043.88	0.00	35,197.00	0.00	1,641,240.88
Machinery And Equipment Accum	153,902.94	0.00	17,282.00	0.00	171,184.94
Total accumulated depreciation	1,759,946.82	0.00	52,479.00	0.00	1,812,425.82
Governmental activities, capital assets, net	306,021.47	0.00	-52,479.00	0.00	253,542.47

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



Trustees' Financial Summary

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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2006)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2007) [a + b - c - d]	Current Portion Due FY2008	Long-Term Portion Due FY2009-
Governmental Activities *							
Compensated	45,175.31	5,261.93	0.00	0.00	50,437.24	4,337.50	46,099.74
Total Governmental Activity							
Long-Term Liabilities	45,175.31	5,261.93	0.00	0.00	50,437.24	4,337.50	46,099.74

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.